

DOCKET NO: 294366US0PCT

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF

:

NAOKI SUGIYAMA, ET AL.

: EXAMINER: HON, SOW FUN

SERIAL NO: 10/588,656

:

FILED: AUGUST 7, 2006

: GROUP ART UNIT: 1794

FOR: PHASE DIFFERENCE FILM,  
POLARIZING PLATE, AND LIQUID  
CRYSTAL DISPLAY ELEMENT USING  
THEM

AMENDMENT

COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated February 8, 2008, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 6 of this paper.

**Remarks/Arguments** begin on page 6 of this paper.